FYE 2009 Review - Annual Financial Report

School District: Somerset Independent
Audit Firm Name: White & Associates, PSC

Date: 2/10/2010 1st Audit Reviewer: Ken Smith

2nd Audit Reviewer:

Date Generated: February 12, 2010 2:05:18 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 1 (General) (110)					
Revenue (Local) - 1XXX	4,060,604.48	4,173,556.68	-112,952.20	4,173,557.00	-0.32
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,990,846.12	-1,990,846.12	0.00	1,990,846.12
Revenue (State) – 3XXX (Not 3900)	4,832,526.00	4,832,526.00	0.00	6,823,372.00	-1,990,846.00
Revenue (Federal) – 4XXX	20,741.54	20,741.54	0.00	20,742.00	-0.46
Total Revenues	8,913,872.02	11,017,670.34	-2,103,798.32	11,017,671.00	-0.66
Expenditures-Not including Transfers Out or On Behalf	8,411,747.40	8,418,808.57	-7,061.17	10,333,361.00	-1,914,552.43 The difference of \$76,294 is a classification difference between the audit report and the AFR
Expenditures-On Behalf	0.00	1,990,846.12	-1,990,846.12	0.00	1,990,846.12
Total Expenditures	8,411,747.40	10,409,654.69	-1,997,907.29	10,333,361.00	76,293.69
Excess (Deficiency) of Revenues Over Expenditures	502,124.62	608,015.65	-105,891.03	684,310.00	-76,294.35
Other Financing Sources - Not Transfers In	873.45	873.45	0.00	873.00	0.45
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	20,892.00	20,892.00	0.00	97,186.00	-76,294.00 The difference of \$76,294 is a classification difference between the audit report and the AFR
Total Other Financing Sources, Uses and Transfers	-20,018.55	-20,018.55	0.00	-96,313.00	76,294.45
Net Change in Fund Balance	482,106.07	587,997.10	-105,891.03	587,997.00	0.10
Beginning Fund Balance - July 1	1,240,048.06	1,240,048.06	0.00	1,240,048.00	0.06
Ending Balance - June 30	1,722,154.13	1,828,045.16	-105,891.03	1,828,045.00	0.16
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Fund 1					
On-Behalf Revenues by Fund	0.00	1,990,846.12	-1,990,846.12	1,990,846.00	0.12 See audit report, page 40, note P
On-Behalf Expenditures by Fund	0.00	1,990,846.12	-1,990,846.12	1,990,846.00	0.12 See audit report, page 40, note P
Difference	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	62,897.97	62,897.97	0.00	62,898.00	-0.03	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	420,790.84	420,790.84	0.00	420,791.00	-0.16	
Revenue (Federal) – 4XXX	1,112,068.59	1,110,343.23	1,725.36	1,110,343.00	0.23	
Total Revenues	1,595,757.40	1,594,032.04	1,725.36	1,594,032.00	0.04	
Expenditures-Not including Transfers Out and not 0280	1,616,649.40	1,614,924.04	1,725.36	1,614,924.00	0.04	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,616,649.40	1,614,924.04	1,725.36	1,614,924.00	0.04	
Excess (Deficiency) of Revenues Over Expenditures	-20,892.00	-20,892.00	0.00	-20,892.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	20,892.00	20,892.00	0.00	20,892.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	20,892.00	20,892.00	0.00	20,892.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 310 (Capital Outlay) (310)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	132,550.00	132,550.00	0.00	132,550.00	0.00
Total Revenues	132,550.00	132,550.00	0.00	132,550.00	0.00
Expenditures-Not including Transfers Out	210,750.25	210,750.25	0.00	48,319.00	162,431.25 Classification difference between audit and AFR
Total Expenditures	210,750.25	210,750.25	0.00	48,319.00	162,431.25
Excess (Deficiency) of Revenues Over Expenditures	-78,200.25	-78,200.25	0.00	84,231.00	-162,431.25
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	162,431.00	-162,431.00 Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-162,431.00	162,431.00
Net Change in Fund Balance	-78,200.25	-78,200.25	0.00	-78,200.00	-0.25
Beginning Fund Balance - July 1	83,145.74	83,145.74	0.00	83,146.00	-0.26
Ending Balance - June 30	4,945.49	4,945.49	0.00	4,946.00	-0.51
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 320 (Building) (320)					
Fund 320 (Building) (320) Revenue (Local) - 1XXX	336,376.00	336,376.00	0.00	336,376.00	0.00
	336,376.00 136,165.00	336,376.00 136,165.00	0.00 0.00	336,376.00 136,165.00	0.00 0.00
Revenue (Local) - 1XXX					
Revenue (Local) - 1XXX Revenue (State) - 3XXX	136,165.00	136,165.00	0.00	136,165.00	0.00
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues	136,165.00 472,541.00	136,165.00 472,541.00	0.00 0.00	136,165.00 472,541.00	0.00 0.00
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out	136,165.00 472,541.00 321,119.85	136,165.00 472,541.00 321,119.85	0.00 0.00 0.00	136,165.00 472,541.00 0.00	0.00 0.00 321,119.85 Classification difference between audit and AFR
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out Total Expenditures	136,165.00 472,541.00 321,119.85 321,119.85	136,165.00 472,541.00 321,119.85 321,119.85	0.00 0.00 0.00 0.00	136,165.00 472,541.00 0.00 0.00	0.00 0.00 321,119.85 Classification difference between audit and AFR 321,119.85
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15	0.00 0.00 0.00 0.00 0.00	136,165.00 472,541.00 0.00 0.00 472,541.00	0.00 0.00 321,119.85 Classification difference between audit and AFR 321,119.85 -321,119.85
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00	0.00 0.00 0.00 0.00 0.00 0.00	136,165.00 472,541.00 0.00 0.00 472,541.00 0.00	0.00 0.00 321,119.85 Classification difference between audit and AFR 321,119.85 -321,119.85 0.00
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only - 52XX Transfers	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	136,165.00 472,541.00 0.00 0.00 472,541.00 0.00	0.00 0.00 321,119.85 Classification difference between audit and AFR 321,119.85 -321,119.85 0.00 0.00
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only - 52XX Transfers Other Financing Uses - Not Transfers Out	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00 0.00	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	136,165.00 472,541.00 0.00 0.00 472,541.00 0.00 0.00	0.00 0.00 321,119.85 Classification difference between audit and AFR 321,119.85 -321,119.85 0.00 0.00 0.00
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only - 52XX Transfers Other Financing Uses - Not Transfers Out Other Financing Uses - Transfers Out Only	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00 0.00 0.00	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	136,165.00 472,541.00 0.00 0.00 472,541.00 0.00 0.00 0.00 321,120.00	0.00 321,119.85 Classification difference between audit and AFR 321,119.85 -321,119.85 0.00 0.00 0.00 -321,120.00 Classification difference between audit and AFR
Revenue (Local) - 1XXX Revenue (State) - 3XXX Total Revenues Expenditures-Not including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only - 52XX Transfers Other Financing Uses - Not Transfers Out Other Financing Uses - Transfers Out Other Financing Uses - Transfers Out Only Total Other Financing Sources, Uses and Transfers	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00 0.00 0.00 0.00 0.00	136,165.00 472,541.00 321,119.85 321,119.85 151,421.15 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	136,165.00 472,541.00 0.00 0.00 472,541.00 0.00 0.00 0.00 321,120.00 -321,120.00	0.00 0.00 321,119.85 Classification difference between audit and AFR 321,119.85 -321,119.85 0.00 0.00 0.00 -321,120.00 Classification difference between audit and AFR 321,120.00



Fund 360 (Construction) (360) Revenue (Local) - 1XXX 0.00 0.00 0.00 0.00 0.00 0.00 Revenue (State) = 3XXX 0.00 0.00 0.00 0.00 0.00 0.00 Revenue (State) - 3900 (On-Behalf Payments) 0.00 0.00 0.00 0.00 0.00 0.00 Revenue (Federal) - 4XXX 0.00 0.00 0.00 0.00 0.00 0.00 Total Revenues 0.00 0.00 0.00 0.00 0.00 0.00 Expenditures-Not including Transfers Out 0.00 0.00 0.00 0.00 0.00 Expenditures-On Behalf 0.00 0.00 0.00 0.00 0.00 Total Expenditures 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Not Transfers In - Not 52XX 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out Only 52XX Transfers 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00
Revenue (State) – 3XXX 0.00 0.00 0.00 0.00 0.00 Revenue (State) - 3900 (On-Behalf Payments) 0.00 0.00 0.00 0.00 0.00 Revenue (Federal) - 4XXX 0.00 0.00 0.00 0.00 0.00 Total Revenues 0.00 0.00 0.00 0.00 0.00 Expenditures-Not including Transfers Out 0.00 0.00 0.00 0.00 0.00 Expenditures-On Behalf 0.00 0.00 0.00 0.00 0.00 0.00 Total Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Not Transfers In - Not 52XX 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00 0.00
Revenue (State) - 3900 (On-Behalf Payments) 0.00
Revenue (Federal) - 4XXX 0.00 0.00 0.00 0.00 0.00 Total Revenues 0.00 0.00 0.00 0.00 0.00 Expenditures-Not including Transfers Out 0.00 0.00 0.00 0.00 Expenditures-On Behalf 0.00 0.00 0.00 0.00 Total Expenditures 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00 0.00 0.00 Other Financing Sources - Not Transfers In - Not 52XX 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only - 52XX Transfers 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00
Total Revenues 0.00 0.00 0.00 0.00 0.00 0.00 Expenditures-Not including Transfers Out 0.00 0.00 0.00 0.00 0.00 0.00 Expenditures-On Behalf 0.00 0.00 0.00 0.00 0.00 0.00 Total Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Not Transfers In - Not 52XX 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only - 52XX Transfers 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00 0.00
Expenditures-Not including Transfers Out 0.00 <td< td=""></td<>
Expenditures-On Behalf 0.00 0.00 0.00 0.00 0.00 0.00 Total Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Not Transfers In - Not 52XX 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only – 52XX Transfers 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00
Total Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Not Transfers In - Not 52XX 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only - 52XX Transfers 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00
Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Not Transfers In - Not 52XX 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only – 52XX Transfers 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00
Other Financing Sources - Not Transfers In - Not 52XX 0.00
Other Financing Sources - Transfers In Only – 52XX Transfers 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00
Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 0.00 0.00
Total Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 0.00 0.00
Net Change in Fund Balance 0.00 0.00 0.00 0.00 0.00
Beginning Fund Balance - July 1 0.00 0.00 12,699.00 -12,699.00 Difference to be determined
Ending Balance - June 30 0.00 0.00 12,699.00 -12,699.00
Un-audited AFR Audited AFR Difference Audit Report Difference Comments
On-Behalf Payments Comparison - Fund 360
On-Behalf Revenues by Fund 0.00 0.00 0.00 0.00 0.00
On-Behalf Expenditures by Fund 0.00 0.00 0.00 0.00 0.00
Difference 0.00 0.00 0.00 0.00 0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00 Debt service fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	120,692.00	-120,692.00
Total Revenues	0.00	0.00	0.00	120,692.00	-120,692.00
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	680,537.00	-680,537.00
Total Expenditures	0.00	0.00	0.00	680,537.00	-680,537.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-559,845.00	559,845.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	559,845.00	-559,845.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	559,845.00	-559,845.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 410 - Debt Service Fund - SFCC	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 410 - Debt Service Fund - SFCC Revenue Local (1XXX)	Un-audited AFR 0.00	Audited AFR	Difference 0.00	Audit Report 717.00	Difference Comments -717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS
				·	-717.00 Patterson/Bray Permanent Fund - not recorded in
Revenue Local (1XXX)	0.00	0.00	0.00	717.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS
Revenue Local (1XXX) Revenue State (3XXX)	0.00	0.00	0.00	717.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	717.00 0.00 717.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00 8,374.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00 -8,374.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00 8,374.00 -7,657.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00 -8,374.00 7,657.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00 8,374.00 -7,657.00 0.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00 -8,374.00 7,657.00 0.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only - 52XX Transfers	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00 8,374.00 -7,657.00 0.00 0.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00 -8,374.00 7,657.00 0.00 0.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only - 52XX Transfers Other Financing Uses - Not Transfers Out	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00 8,374.00 -7,657.00 0.00 0.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00 -8,374.00 7,657.00 0.00 0.00 0.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only – 52XX Transfers Other Financing Uses - Not Transfers Out Other Financing Uses - Transfers Out Only	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00 8,374.00 -7,657.00 0.00 0.00 0.00 0.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00 -8,374.00 7,657.00 0.00 0.00 0.00 0.00
Revenue Local (1XXX) Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only – 52XX Transfers Other Financing Uses - Not Transfers Out Other Financing Uses - Transfers Out Only Total Other Financing Sources, Uses and Transfers	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	717.00 0.00 717.00 8,374.00 8,374.00 -7,657.00 0.00 0.00 0.00 0.00 0.00	-717.00 Patterson/Bray Permanent Fund - not recorded in MUNIS 0.00 -717.00 -8,374.00 -8,374.00 7,657.00 0.00 0.00 0.00 0.00 0.00 0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Governmental Funds					
Total Revenues - Governmental Funds	11,114,720.42	13,216,793.38	-2,102,072.96	13,338,203.00	-121,409.62 Differences explained above
Total Expenditures - Governmental Funds	10,560,266.90	12,556,448.83	-1,996,181.93	12,685,515.00	-129,066.17
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	554,453.52	660,344.55	-105,891.03	652,688.00	7,656.55
Total Other Financing Sources, Uses and Transfers - Governmental Funds	873.45	873.45	0.00	873.00	0.45
Net Change in Fund Balance - Governmental Funds	555,326.97	661,218.00	-105,891.03	653,561.00	7,657.00
Beginning Fund Balance - July 1 - Governmental Funds	1,323,193.80	1,323,193.80	0.00	1,397,503.00	-74,309.20
Ending Fund Balance - June 30 - Governmental Funds	1,878,520.77	1,984,411.80	-105,891.03	2,051,064.00	-66,652.20
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Food Service - Funds 51 and 81 (510) (810)					
Operating Revenue - Not Interest Income (Local) - 1XXX	235,568.84	235,500.84	68.00	235,501.00	-0.16
Total Operating Revenues	235,568.84	235,500.84	68.00	235,501.00	-0.16
Expenditures-Not including Transfers Out or On-behalf	652,433.58	699,029.53	-46,595.95	824,374.00	-125,344.47
Expenditures-On Behalf	0.00	125,344.96	-125,344.96	0.00	125,344.96
Expenditures - Depreciation Only (Fund 81)	13,055.12	13,055.12	0.00	13,055.00	0.12
Total Operating Expenses	665,488.70	837,429.61	-171,940.91	837,429.00	0.61
Operating Income (Loss)	-429,919.86	-601,928.77	172,008.91	-601,928.00	-0.77
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,081.89	2,081.89	0.00	2,082.00	-0.11
Revenue (State) – 3XXX	8,349.00	8,349.00	0.00	133,694.00	-125,345.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	125,344.96	-125,344.96	0.00	125,344.96
Donated Commodities – 4550	0.00	42,032.00	-42,032.00	42,032.00	0.00
Revenue (Federal) - 4XXX, not 4550	428,031.68	432,044.00	-4,012.32	432,044.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	4,676.00	-4,676.00 "Purchase of Capital Assets" per audit report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	438,462.57	609,851.85	-171,389.28	614,528.00	-4,676.15
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	8,542.71	7,923.08	619.63	12,600.00	-4,676.92
Beginning Net Assets - July 1	128,304.72	128,304.72	0.00	157,010.00	-28,705.28 Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	269,675.00	-269,675.00 Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	136,847.43	136,227.80	619.63	439,285.00	-303,057.20





	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Other Enterprise (Proprietary) Funds - 5X					
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	110,921.00	-110,921.00 "Other Enterprise Fund" per audit - Recorded as fiscal agent fund in MUNIS
Total Operating Revenues	0.00	0.00	0.00	110,921.00	-110,921.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	141,375.00	-141,375.00
Total Operating Expenses	0.00	0.00	0.00	141,375.00	-141,375.00
Operating Income (Loss)	0.00	0.00	0.00	-30,454.00	30,454.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	20,567.00	-20,567.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	20,567.00	-20,567.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	-9,887.00	9,887.00
Beginning Net Assets - July 1	0.00	0.00	0.00	16,458.00	-16,458.00
Ending Net Assets - June 30	0.00	0.00	0.00	6,571.00	-6,571.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	235,568.84	235,500.84	68.00	346,422.00	-110,921.16
Total Operating Expenses - Proprietary Funds	665,488.70	837,429.61	-171,940.91	978,804.00	-141,374.39
Operating Income (Loss) - Proprietary Funds	-429,919.86	-601,928.77	172,008.91	-632,382.00	30,453.23
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	438,462.57	609,851.85	-171,389.28	635,095.00	-25,243.15
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) - Proprietary Funds	8,542.71	7,923.08	619.63	2,713.00	5,210.08
Net Assets, July 1, 2008 - Proprietary Funds	128,304.72	128,304.72	0.00	443,143.00	-314,838.28
Net Assets, June 30, 2009 - Proprietary Funds	136,847.43	136,227.80	619.63	445,856.00	-309,628.20



Figure Agent Funds Friend (V	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fiscal Agent Funds - Fund 6X	100 577 50	110 021 04	1 242 54	0.00	110 001 04 After Celeval Child Core Foundation AFD accounted as
Additions (Local) - 1XXX	109,577.50	110,921.04	-1,343.54	0.00	110,921.04 After School Child Care Fund per AFR recported as "Other Enterprise Fund" per audit
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	109,577.50	110,921.04	-1,343.54	0.00	110,921.04
Deductions	120,807.47	141,374.81	-20,567.34	0.00	141,374.81
Total Deductions	120,807.47	141,374.81	-20,567.34	0.00	141,374.81
Change in Net Assets	-11,229.97	-30,453.77	19,223.80	0.00	-30,453.77
Beginning Net Assets - July 1	16,458.40	16,458.40	0.00	0.00	16,458.40
Ending Net Assets - June 30	5,228.43	-13,995.37	19,223.80	0.00	-13,995.37
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Trust and Agency Funds - Fund 7XXX					
Additions (Local) - 1XXX	999.08	999.08	0.00	0.00	999.08 Scholarship Fund per AFR - not reported in audit
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	999.08	999.08	0.00	0.00	999.08
Deductions	3,148.00	8,373.59	-5,225.59	0.00	8,373.59
Total Deductions	3,148.00	8,373.59	-5,225.59	0.00	8,373.59
Change in Net Assets	-2,148.92	-7,374.51	5,225.59	0.00	-7,374.51
Beginning Net Assets - July 1	53,020.45	53,020.45	0.00	0.00	53,020.45
Ending Net Assets - June 30	50,871.53	45,645.94	5,225.59	0.00	45,645.94
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Fiduciary Funds					
Total Additions - Fiduciary Funds	110,576.58	111,920.12	-1,343.54	0.00	111,920.12
Total Deductions - Fiduciary Funds	123,955.47	149,748.40	-25,792.93	0.00	149,748.40
Change in Net Assets - Fiduciary funds	-13,378.89	-37,828.28	24,449.39	0.00	-37,828.28
Beginning Net Assets July 1 - Fiduciary Funds	69,478.85	69,478.85	0.00	0.00	69,478.85
Ending Net Assets - June 30 - Fiduciary Funds	56,099.96	31,650.57	24,449.39	0.00	31,650.57
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 51 On-Behalf Payments Comparison					
Fund 51 - On-Behalf Revenues	0.00	125,344.96	-125,344.96	125,345.00	-0.04 See audit report, page 40, note P
Fund 51 - On-Behalf Expenditures	0.00	125,344.96	-125,344.96	125,345.00	-0.04 See audit report, page 40, note P
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Depreciation Expense (0740)					
Depreciation Expense - Fund 8	729,853.46	729,853.46	0.00	729,856.00	-2.54 See audit report, page 32, note D
Depreciation Expense - Fund 81	13,055.12	13,055.12	0.00	13,055.00	0.12 See audit report, page 33, note D



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	0.00	2,116,191.08	-2,116,191.08	2,136,758.37	-20,567.29 See KDE website - difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00 See audit report, page 40, note P - \$2,136,758
On-Behalf Payments (Audit - KDE Web)	0.00	-2,116,191.08	2,116,191.08	-2,136,758.37	20,567.29
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Government Assets - Fund 8					
Additions	0.00	0.00	0.00	0.00	0.00 Not evaluating at this time
Deductions	729,853.46	729,853.46	0.00	0.00	729,853.46
Change Total assets	-729,853.46	-729,853.46	0.00	0.00	-729,853.46
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-729,853.46	-729,853.46	0.00	0.00	-729,853.46
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Food Service Assets - Fund 81					
Additions	0.00	0.00	0.00	0.00	0.00 Not evaluating at this time
Deductions	13,055.12	13,055.12	0.00	0.00	13,055.12
Change Total assets	-13,055.12	-13,055.12	0.00	0.00	-13,055.12
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-13,055.12	-13,055.12	0.00	0.00	-13,055.12
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Day Care Assets - Fund 82					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Adult Education Assets - Fund 84					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Fixed Assets					
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00 Not evaluating at this time
Total Deductions - Fixed Assets	742,908.58	742,908.58	0.00	0.00	742,908.58
Change in Total Fixed Assets	-742,908.58	-742,908.58	0.00	0.00	-742,908.58
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	-742,908.58	-742,908.58	0.00	0.00	-742,908.58

